

Home Renovation Incentive (HRI)

Are you getting work done on your home or rental property?



Use a tax compliant Contractor



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myAccount

myAccount is a single access point for all Revenue's secure services (except ROS) and is the quickest and easiest way to manage your tax affairs.

To access **myAccount**, you must be registered first. The registration process on **www.revenue.ie** is simple to use and once registered, a temporary password will be sent to you.

If you are already registered for **PAYE Anytime** you will be able to login using your existing PAYE Anytime PIN.

You will be able to access a range of Revenue services from **myAccount** such as:

- Home Renovation Incentive (HRI)
- Local Property Tax (LPT)
- PAYE Anytime
- eForm 12 - Annual PAYE Tax Return
- MyEnquiries

Other services will be available through **myAccount** in the near future.

myAccount

The benefits of using **myAccount** include:

- Quick, convenient, easy and secure service.
- 24 hour, 365 days access.
- Single password for all online services.
- Instant retrieval of forgotten passwords (in most cases).
- Accessible using multiple devices (desktop computer, smartphone, tablet, etc.).
- Updating of profile details, including change of address.

For more information visit **www.revenue.ie** and select **myAccount**.

What is the Home Renovation Incentive (HRI)?

The Home Renovation Incentive (HRI) allows Homeowners or Landlords claim an income tax credit on repairs, renovations or improvement work carried out on their main home or rental property by HRI qualifying Contractors. The tax credit is based on work subject to 13.5% VAT. The Incentive generally applies to qualifying work carried out and paid for between 25 October 2013 and 31 December 2016 for Homeowners and between 15 October 2014 and 31 December 2016 for Landlords.

Examples of the value of the tax credit are -

Total cost of work including VAT@13.5%	Total cost of work before VAT@13.5%	VAT@13.5% (tax credit)
€5,000*	€4,405*	€595
€11,350	€10,000	€1,350
€22,700	€20,000	€2,700
€34,050	€30,000	€4,050**
€50,000	€44,052	€4,050**

* Minimum qualifying spend per property ** Maximum tax credit per property

Who is eligible to apply for the tax credit?

Homeowners or Landlords who have qualifying work carried out and paid for on their main home or rental property and whose Local Property Tax and Household Charge are up to date are eligible to apply.



What is a HRI qualifying Contractor?

A HRI qualifying Contractor is a Contractor who is registered for VAT and RCT and is tax compliant.

What work is covered by HRI?

The following are examples of the types of work covered by HRI -

- Extensions
- Garages
- Driveways
- Garden landscaping
- Window, Kitchen, Bathroom replacement or renovation
- Painting, Decorating.

What is not covered by HRI?

Furniture, white goods, carpets and work subject to VAT at 23% are not covered by HRI.

Can I claim for more than one job?

Homeowners or Landlords can apply for the HRI tax credit for a single job or multiple jobs. The minimum qualifying spend per property applies to all jobs on the property combined.

How does HRI work?

HRI operates through HRI online which you'll find via [myAccount](#) on www.revenue.ie or on Revenue's Online Service (ROS) if you are registered for ROS. HRI qualifying Contractors should enter the work details on HRI online before work starts and should enter payment details as they are received. Homeowners or Landlords should check that the work and payments details have been entered on HRI online.

Homeowners or Landlords can't claim the tax credit if the details aren't on HRI online.



When can I claim the tax credit?

Homeowners or Landlords can claim the tax credit through HRI online via [myAccount](#) or ROS on www.revenue.ie the year after the work is carried out and paid for. For Landlords, work carried out and paid for in 2014 is classed as 2015.

For PAYE taxpayers, the HRI tax credit will be included in their tax credits over two years, spread evenly across pay dates each year.

For self assessed taxpayers, the tax credit will be included in their self-assessment over two years, half the tax credit each year.

Where can I get further information?

HRI information, which includes guides, videos and FAQs, is available on the Revenue website at www.revenue.ie or you can phone your Revenue LoCall service, whose number is listed below.

Border Midlands West Region **1890 777 425**

Cavan, Donegal, Galway, Leitrim,
Longford, Louth, Mayo, Monaghan,
Offaly, Roscommon, Sligo, Westmeath

Dublin Region **1890 333 425**

Dublin (City and County)

East & South East Region **1890 444 425**

Carlow, Kildare, Kilkenny, Laois,
Meath, Tipperary, Waterford,
Wexford, Wicklow

South West Region **1890 222 425**

Clare, Cork, Kerry, Limerick

